

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

February 11, 2008 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the January 7, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the January 7, 2008 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

6. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Follow up to ASCPA Accounting and Reporting Standards Conference January 16, 2008 session entitled "What's the State Board of Accountancy up to now?"
- b. Status of Mobility Legislation.

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-14 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2008.033
The Tax Practice Committee recommended that the Board file a Complaint and Notice of Hearing.
- b. File No. 2008.034
The Tax Practice Committee recommended that the Board file a Complaint and Notice of Hearing.
- c. File No. 2008.035
The Accounting and Auditing Standards Committee recommended that the Board close the file.

8. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File Nos. 2007.075 and 2007.110
The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (By Consent).

- b. File No. 2007.015
The Tax Practice Committee recommended that the Board Re-offer a Decision and Order (By Consent).

9. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2008.003
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2008.026
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2008.040
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

10. Complainant Request for Reconsideration

- a. File No. 2008.022
Request from the complainant to re-open a complaint file.

11. Response to Offered Decision and Order (By Consent)

- a. File No. 2007.118

12. Assistant Attorneys General Reports

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: Certification Committee Deferrals; William E. Rogers Jr.; Rodney Felton; File No. 2007.058; 2007.049; 2007.054; 2008.003 and Other Matters, and File No. 2007.118; 2007.075 and 2007.110.

13. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2008.029

14. Review Complaint & Peer Review Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 16 & 17 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

15. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

16. Items for Board Review, Discussion and Legal Action

a. Recommended Decision of Administrative Law Judge

Board to accept, reject or modify the recommended decision

- i. File No. 2004.068, Marshall, James

b. Termination of Decision & Order (By Consent)

Board to determine if the requirements of Decision & Order (By Consent) have been met.

- i. File No. 2008.008; DK Advisors Irvine, LLP

c. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)

Board to determine status of compliance with Orders and may take action if found to be non-compliant.

- i. File No. 2007.049; Hartman, Donald
- ii. File No. 2007.054; Sweigart, Jim
- iii. File No. 2007.058; Reitz, Randall

d. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:

- i. Discussion points for March 17 meeting
- ii. Uniform CPA Examination Fees
- iii. Vice-Chair Recommendations for 2008 – 2009
- iv. Nomination for 2008 – 2009
- v. CPA Licensing Examinations Committee's request for feedback
- vi. Focus Questions
- vii. Quarterly Communications
- viii. Performance Diagnostic Reports

e. Issues from and regarding the American Institute of Certified Public Accountants (AICPA)

Board to review documents and correspondence from AICPA, receive an update from Board staff, and may take action on the following:

- i. Improving the Uniform CPA Examination - Recommendation from Certification Committee
- ii. Changes in candidates fees for the Uniform CPA Examination

f. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721

Brett Allen Larson

Lita R. Muhr

William Earl Rogers, Jr.

g. Application for Certification by Reciprocity Based on Substantial Equivalency, Deferral by Certification Committee - A.R.S. § 32-726
R. L. Felton

h. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Leonard Ray Lebrun 8266-E
Penny S. Rhoads 2969-E

i. Request for Inactive Status – A.R.S. § 32-730
Patricia Baird Gadarian 6639-E
Paul David Murphy 6664-E
D. William Wewee 8796-R
M. Shawn Davies 13184-E

j. Application for Reinstatement – A.R.S. § 32-748:
Stephen A. Clark 5725-R
Timothy Wayne Larson 12611-E
Jason Z. Scott 11389-E

k. Committee Recommendations for New Members
CPE - Laura F. Ward 14707-R
TPC - Stephen J. Rodis 8489-E

l. Modification for Cancellation Orders

17. Consent Agenda (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:

a. Recommended for Registration of Professional Corporation for the following Applicants - (Meet the requirements of A.R.S. § 32-734):

Expert Insights PC	T. R. Brown CPA PC
Partner: Craig A. Reinmuth 9861-R	Partner: Todd Brown 12983-E
 Rogers & O'Malley CPA's PC	 Matrix Capital PC
Partners: Dennis J. Rogers 5169-R	Partner: Lois G. Moore 4648-E
Wanda E. O'Malley 7261-R	

b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. § 32-735):

Ramsier Tax & Accounting Services PLLC	Hunnicuttt Tax LLC
Partner: Barbara A. Ramsier 8394-E	Partner: Margaret Hunnicutt 11520-E
 T-Account Solutions LLC	 Layton Financial Group LLC
Partner: Trina L. Lowery 14527-R	Partners: Roy P. Layton 14103-E
	Wayne N. Layton 14768-E
Tiffany White CPA PLC	

AGENDA DETAIL

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|--|---|
| Partner: Tiffany White 11790-E | William Dobridge CPA PLLC
Partner William Dobridge 14128-R |
| Doris & Company CPA's LLC
Partner: Gerald R. Doris 9746-R | JS Accounting & Tax PLLC
Partner: Jessica Smith 12517-E |
| BCH Management LLC
Partner: Brian Hansen 10913-E | CCI Resources PLLC
Partner: Lynn F. Clark 8716-R |
| N J Fish Company CPA PLC
Partner: Nathan J. Fish 13459-E | Trace Wengert CPA PLLC
Partner: Tracy N. Wengert 11208-E |
| Pamela A. Watkins PLLC
Partner: Pamela A. Watkins 10180-R | D L Robson CPA PLC
Partner: Deborah L. Robson 4742-E |
| Judith A. Olson-Neary CPA LLC
Partner: Judith A. Olson-Neary 9442-R | CDL Accounting Services LLC
Partners: Donna C Mitchell 6363-E
Cynthia Williams 11413-E |
| Financial Systems for Nonprofits LLC
Partner: Deena Fishbein 10113-E | |
| c. Recommended for Firm Name Change: | |
| Parker Egan CPAs
Preston Parker CPA PC 977-C
Partners: Preston Parker 8791-R
Kathleen Egan 13966-E | Kleinhans, Lashbrook, Butler & Hoff PLLC
Kleinhans, Lashbrook & Butler PLLC 1048-L
Partners: Evelyn A. Kleinhans 3409-E
Carleen L. Lashbrook 5304-E
Donald Butler II 4775-E
Anne C. Hoff 13559-R |
| Lofy Group Certified Public Accountants PC
Halcyon Financial Alliance PC 2594-C
Partner: Thomas R. Lofy 3131-E | Deloitte LLP
Deloitte & Touche USA LLP 966-B
Mg Partner: Michelle C. Kerrick 6348-E |
| Schubert & Associates PC
Schubert Company PC 2587-C
Partner: Frederick E. Schubert 12715-E | Ng Accounting PLLC
Kovalcik & Ng PLLC 2175-L
Partner: Candace Hall Ng 5234-E |
| Egghart & Associates, LLC
Egghart & Associates 2670-P
Partner: E J Egghart 10429-R | |
| d. Request for Firm Cancellation – Do not wish to renew: | |
| William S. Jaffa & Associates PC 707-C
West Coast CPA LLC 2739-L
Doug Rohe CPA PC 2145-C
Taryle, Eischer & Varcoe CPA's PLLC 2630-L
Mountain West CPA's Ltd 1143-C | PrimeCare Solutions PLC 1111-L
Colleen Carr CPA LLC 2730-L
Mauldin & Hays CPA's PLLC 2725-P
Don Borzilleri PC 656-C |
| e. Recommended for Cancellation of Certificate per registrant's request not to renew: | |
| Matthew J. Molbert 14300-R
Doris Mae Horner 606-R
John Roberts Peirson 12964-R
Brandi Lee Talabock 11397-E | Craig V. Peters 13664-R
John Alden Pittman 2507-E
Jane E. Morton 7442-E
Rebecca L. Petersen 4536-E |

Melvena Alexander 5096-E
Frank Gimber 9203-R

Rhonda E. Small 13288-R

- f. Recommended for Reissuance of Certificate because of Name Change:
Kathleen M. Daugherty (Kathleen Mary Daugherty) 14680-R
Allison M. Keuth (Palmer) 14169-E
Terri L. Reitsma (Moran) 14302-R
Rebecca J. Sanders (Billingslea) 3601-E
Heather Schubert (Heather A. Flores) 14109
Wendy Lynn Smith (Caldwell) 13806-E
Jennifer R. Stillman (Neil) 12519-E
Tammy Bombardier (J. Bateman) 12075-E
Jeanine R. Kessler (V. Remley) 7510-E
Amy L. Curry (Nelson) 9475-E
Courtney B. Griggs (Graham) 13169-R
Jessica A. Pollock (Pollock Thumati) 14229-E
Jorie Hoskins (Menninger) 14595-E
Tracy N. Wengert (Trace Wengert) 11208-E
- g. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
Christine Angela Niezgodzki 6835-E
- h. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | |
|--------------------|---------------------|
| Erin K. Barry | Karon L. Bohlender |
| Nathan Bolt | Jaron D. Carmichael |
| Ashley Ann Chard | Qing Yu Chen |
| Scott R. Downing | Jacob P. Gregory |
| Lindsay Anne Helle | Germaine Yazzie |
| Nan Luo | Shelby MacDonald |
| Nevil Shah | Stephen Ruskin |
- i. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:
- | | |
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| Jacqueline Borunda – California | Deborah L. Crowley - California |
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- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
- | | |
|------------------------------|----------------------------------|
| Jason J. Ashley – Missouri | Steven D. Beinfest – Idaho |
| Willard H. Berry – Missouri | Paula J. Brown – Ohio |
| Carole J. Canull – Indiana | Andrea Lofgren Chan – California |
| Kenneth R. Clayton – Utah | Jennie D. Compton – Texas |
| Jean L. Dahlquist – Virginia | Cynthia J. Wagner - Alaska |

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|---------------------------------|-------------------------------------|
| Karen A. Francis – Oregon | Matthew J. Giordano – Massachusetts |
| Todd Greenwell – California | Valerie J. Griffiths – Indiana |
| Joshua P. Hayes – Montana | Patrick D. Heyn – Georgia |
| Melissa B. Petersen – Michigan | Dorothy A. Rego – Washington |
| Thomas E. Roos - North Dakota | Steven Salters – Texas |
| Denes L. Tobie – Ohio | Scott W. Tornberg - New Jersey |
| Jacqueline Unger - North Dakota | |
- k. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:
- | | |
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| Amy Lynne Bentley – California | Jeffrey J. Tolonen - California |
| Aparna A. Oka – California | |
- l. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
- | | |
|-----------------------------|---------------------------------|
| Catherine Michelle Arnone | Dorothy C. Behrens |
| Mirka Yaniree Black | Ryan Jay Bond |
| Joshua Michael Bottjer | Noelle Kristen Brinkman |
| Christopher Charles Compton | Benjamin James Craig |
| Joshua Thomas Curry | Kari Jean Dorinski |
| Joseph Charles Dougoveto | Christina Economou |
| Rebecca W. Egger | Ana Carolina Fernández |
| Valerie L. Fountain | Broe August Grasteit |
| Marcus Augustine Gullett | Sarka Haskova |
| Roy Christopher Hichens | Scott John Howells |
| Ignatius Lee Jackson, Jr. | Janae Marie Jensen |
| Keith C. Johnston | Catherine Maureen Johnston-Nagy |
| Heather Julseth | Gurusevak S. Khalsa |
| Warren C. King | Christopher Michael Lane |
| Andan Jacob Litwiller | Jinglin Liu |
| Jessica Lynn Loft | Jared Michael Mazza |
| Michael Ronald Metzler | Delores L. Miller |
| Brandon Gil Moats | Gita D. Patel |
| Jared Craig Peterson | Carlita Marie Reese |

Tanya J. Rice	Kimberly Dawn Roberson
Steven Benedetto Russell	Michael Antonius Ruyter
Paul Charles Smedegaard	Sara Kathleen Specht
Edward Carl Stampfel	Preston Judd Steiner
Michael Kenneth Strong	Alaina Lee An Tan
David Gilbert Veliz	Maria Elena Walker
Cynthia Lynn Webb	Jennifer Lee Wertheim
Susan M. Wilbur	

- m. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Beckman & Company PC 905-C	Cornelius, Anne, CPA PC 1207-C
Duskin & Duskin CPA's LTD 924-L	Furst & Associates PC 678-C
Gaintner Bandler Reed & Peters PLC 2243-L	Keinitz, Douglas P CPA PC 2402-C
Larsonallen LLP 2719-B	Mizer, Robert T CPA PLLC 2471-L
Mulkey & Company PC 914-C	Nordstrom & Associates PC 2095-C
Osburn, Matthew PC 806-C	Rad CPA PC 1139-C
Rives, Charles R CPA Pc 304-C	Rogers, Robert H. LTD 513-C
Schlottman CPA's PLC 2244-L	Seely Mullins & Associate PC 331-C
Stevens, John E CPA PC 2083-C	Allred, Sharon CPA 4005-S
Yavitt, Richard E CPA PC 390-C	Bender, Alvin H., CPA 4927-S
Varga, Henry W CPA PC 369-C	Kruse Mennillo LLP 2476-B
Bruggeman, Lori Beth CPA 5183-S	

- 18. Summary of Current Events**
- 19. Discussion of Items to be placed on future meeting agenda**
- 20. Adjournment**